

discontinue coverage for its 25 full-time employees because President Obama's health care law made it so unaffordable for them to continue—another broken promise of President Obama's oversold health care law.

It is past time for President Obama and his unelected Federal elites to change course and begin pursuing policies that help people and not his out-of-touch and out-of-control Washington, D.C.

□ 0915

NIGERIA

(Mr. JOHNSON of Georgia asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. JOHNSON of Georgia. Mr. Speaker, I rise today to implore this country and the world to direct our attention to the kidnappings of more than 300 young Nigerian women in May and of another eight girls just yesterday.

The leader of the Nigerian Islamist group, Boko Haram, who claims responsibility for the kidnappings, has referred to these young women as "slaves" and has threatened to sell them like chattel.

These deplorable actions can only be stopped by bringing the full weight of international condemnation and law enforcement to bear on those responsible and the ideology that they exploit. We must find the perpetrators and combat their backward ideas in the court of public opinion.

Every child has an absolute right to receive an education in a safe and protected environment. We must redouble our efforts to better the lives of people around the world who may be too poor and too isolated to protect themselves. These girls could have been our daughters, our sisters, our nieces, or our friends.

PROVIDING FOR CONSIDERATION OF H.R. 4719, FIGHTING HUNGER INCENTIVE ACT OF 2014

Mr. BURGESS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 670 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 670

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 4719) to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory. All points of order against consideration of the bill are waived. In lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 113-51 shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amend-

ed, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. POE of Texas). The gentleman from Texas is recognized for 1 hour.

Mr. BURGESS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Florida (Mr. HASTINGS), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. BURGESS. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. BURGESS. Mr. Speaker, House Resolution 670 provides for the consideration of a package of tax deductions for charitable contributions to organizations in the form of excess food inventory and conservation easements, as well as authorizing tax-free distributions from individual retirement accounts, lowering the excise tax on private foundations, and extending the date by which taxpayers can make charitable contributions to be considered for a tax deduction. This is a package of policies, each of which has been supported by the overwhelming majorities of both parties.

The rule before us today provides for a closed rule for H.R. 4719, which is the standard rule for tax bills. Of course, the minority will have its customary motion to recommit. This is a straightforward rule.

H.R. 4719, the America Gives More Act of 2014, will benefit the countless numbers of Americans who rely on and utilize charitable organizations in communities throughout the country. A great incentive for many Americans to contribute to those organizations or to contribute in a greater capacity than they otherwise might are the tax deductions that have been made available by the Federal Government. Congress, long ago, decided it was sound public policy to incentivize charitable giving, encouraging citizens to open their pocketbooks and lend a hand to those less fortunate—and Americans are a generous people. Moreover and importantly, today's bill makes these tax provisions permanent so that Americans will not have to worry from year to year whether the tax deductions on which they have come to rely will be available to them that year.

Recently, the House passed a permanent tax credit for corporate research and development. There were 62 Democrats who voted against the measure. Their reasoning, as far as I can tell, was not against the policy but of main-

taining that the measure was not paid for. However, pay-fors are something in Congress that we need when we are creating new programs or are allocating money not previously appropriated, essentially making the American people pay more in taxes. The offsets are unnecessary and not needed when we are actually shielding the American people from having their money taken in the first place in the form of a tax.

Moreover, we heard on Tuesday night while in the Rules Committee markup of today's rule—and I suspect we will hear some about it today—the fact that the two tax-related bills before us today in the rule are not paid for. Congress only needs to pay for a tax credit if one subscribes to the belief that all money in our country belongs first to the government, then to the people. I reject this mindset. Congress does not need to justify or pay for not taking more money from the American people. Congress needs to justify and, thus, pay for policies that take money from the American people.

Mr. Speaker, even if you did subscribe to the notion that all money in this country, first and foremost, belongs to the government and that the government has to pay for allowing Americans to keep their money, the exact provisions contained in the America Gives More Act have traditionally not been offset, and Democrats on the Ways and Means Committee, on the Rules Committee, and Democratic leadership have often voted in favor of these same provisions in un-offset legislation in previous years.

In the absence of a larger, comprehensive tax reform package, permanent extenders like these make sense. They bring back stability and certainty to businesses that are constantly having to wait to see if Congress will, in fact, act. I urge my colleagues to vote "yes" on the rule and "yes" on the underlying bill.

I reserve the balance of my time.

Mr. HASTINGS of Florida. Mr. Speaker, I yield myself such time as I may consume.

(Mr. HASTINGS of Florida asked and was given permission to revise and extend his remarks.)

Mr. HASTINGS of Florida. I thank the gentleman from Texas (Mr. BURGESS) for yielding me the customary 30 minutes.

Mr. Speaker, I rise today in opposition to this rule. The legislation consists of a package of five bills previously reported by the Ways and Means Committee, which would add an estimated \$16 billion to the deficit over the next 10 years.

Like every Member of this body, I strongly support charitable giving. I tout the fact in the Rules Committee frequently that I am proud of the fact that I work directly with three food pantries—one that I am extremely proud of that works with grandmothers and grandfathers who are taking care of their children's children and who find great needs. I might add that that